Index to Volume 9

1 is the Autumn 1997 issue
2 is the Winter 1998 issue
3 is the Spring 1998 issue
4 is the Summer 1998 issue

AUTHORS

Akresh, Murray S., and Dakdduk, Kenneth E. Accounting for Stock-Based Awards to Nonemployees, No. 3, 45–56

Akresh, Murray S., and Hassan, Kevin P. FASB Proposes Extensive Disclosures for Pension and Postretirement Benefits, No. 1, 19–28

Akresh, Murray S., Wilson, Raymond L., and Hassan, Kevin P. Understanding the FASB's New Pension and Postretirement Benefit Disclosures, No. 3, 1–12

Arcady, Al, and Sardo, Al. Accounting For Internal-Use Software, No. 4, 47-53

Beckman, Judy K. Business Combinations and Intangible Assets: Is the FASB's Focus Too Narrow?, No. 4, 55–64

Beresford, Dennis R. Should the FASB Abandon the Consolidation Project?, No. 2, 51–54

Brauchle, Gary J., and Reither, Cheri L. FASB Issues New Standard On Reporting Comprehensive Income, No. 1, 1–8

Brown, Victor H. Present Values: A Proposed Concepts Statement, No. 2, 79–89

Burton, E. James, and Hamm, Jeffrey L. Recent Developments Create Serious Concerns for Financial Reporting, No. 2, 91–99

Byington, J. Ralph, and Campbell, Sharon. ISO 14000: Environmental Auditing for the Manufacturing Sector, No. 3, 107–118

Byington, J. Ralph, and Christensen, Jo Ann. Dealing with an Independent Auditor: What Does He Look for, and What Are His Own Risks?, No. 2, 119–126

Byington, J. Ralph, and Wise, Spence. Tax Consequences of Employee Termination Payments, No. 1, 73–80

Campbell, Sharon, and Byington, J. Ralph. ISO 14000: Environmental Auditing for the Manufacturing Sector, No. 3, 107–118

Christensen, Jo Ann, and Byington, J. Ralph. Dealing with an Independent Auditor: What Does He Look for, and What Are His Own Risks?, No. 2, 119–126

Ciesielski, Jack T. Reviewing Restructurings: Why EITF Consensus 94-3 Strands Financial Statement Users, No. 2, 69–77

Conroy, Sue A., and Tang, Roger Y. W. FAS 123: A Further Look at Corporate Disclosures on Employee Stock Options, No. 4, 115–125

Dakdduk, Kenneth E., and Akresh, Murray S. Accounting for Stock-Based Awards to Nonemployees, No. 3, 45–56

Dennis-Escoffier, Shirley. Environmental Cleanup Costs Deductible Under New Section 198, No. 2, 141–145

Dennis-Escoffier, Shirley. IRS Allows Expensing of Some Underground Storage Tanks, No. 4, 135–137

Dennis-Escoffier, Shirley. IRS Eases Some Travel Substantiation Requirements and Allows Higher Reimbursement Rates, No. 3, 155–164

Dennis-Escoffier, Shirley. IRS Issues Guidance on Changes in Accounting Methods, No. 1, 105–112

Dirks, H. John. Software Revenue Recognition: A New Paradigm That May Affect Other Industries, No. 3, 97–105

Edmonds, Charles P., Stanwick, Peter A., and Stanwick, Sarah D. A Financial Officer's Guide to Understanding Wetlands Regulations, No. 2, 109–118

Elmy, Frederick J., LeGuyader, Louis P., and Linsmeier, Thomas J. A Review of Initial Filings under the

SEC's New Market Risk Disclosure Rules, No. 4, 33-45
Fender, Elizabeth A., Keay, Jeff, and Merriett, Steve. Segment Disclosures: A How-To Guide for the New Standard, No. 1, 9–18
Fennema, M.G., and Hillison, William. Auditing Update: How Recent Changes May Affect Your Firm, No. 3, 35–43
Fletcher, Leslie B., and Gurley, A. Lee, III. Is Your Auditor Protecting Your Confidential Data?, No. 3, 125–129
Godwin, Joseph H., Martin, Susan Work, and Goldberg, Stephen R. Preparing for the Euro: What U.S. Financial Officers Need to Know, No. 4, 87–99
Goldberg, Stephen R., Godwin, Joseph H., and Martin, Susan Work. Preparing for the Euro: What U.S. Financial Officers Need to Know, No. 4, 87-99
Gurley, A. Lee, III, and Fletcher, Leslie B. Is Your Auditor Protecting Your Confidential Data?, No. 3, 125–129
Hamm, Jeffrey L., and Burton, E. James. Recent Developments Create Serious Concerns for Financial Reporting, No. 2, 91–99
Hassan, Kevin P., Akresh, Murray S., and Wilson, Raymond L. Understanding the FASB's New Pension and Postretirement Benefit Disclosures, No. 3, 1–12
Hassan, Kevin P., and Akresh, Murray S. FASB Proposes Extensive Disclosures for Pension and Postretirement Benefits, No. 1, 19–28
Hepp, John. Improving Disclosure Effectiveness, No. 3, 57–65
Herring, Rebecca B., Plunkett, Linda M., and Rouse, Robert W. More Lessons in Revenue Recognition—Review of Recent SEC Enforcement Actions, No. 2, 101–108
Hillison, William, and Fennema, M.G. Auditing Update: How Recent Changes May Affect Your Firm, No. 3, 35–43
Hillison, William, and Pacini, Carl. A Guide for CFOs for Dealing with Fraud, No. 1, 45–56
Keay, Jeff, Merriett, Steve, and Fender, Elizabeth A. Segment Disclosures: A How-To Guide for the New Standard, No. 1, 9–18
Kreuze, Jerry G., Newell, Gale E., and Langsam, Sheldon A. Is CEO Compensation Related to Company Performance?, No. 1, 91–99
Langsam, Sheldon A., Kreuze, Jerry G., and Newell, Gale E. Is CEO Compensation Related to Company Performance?, No. 1, 91–99
LeGuyader, Louis, Linsmeier, Thomas J., and Elmy, Frederick J. A Review of Initial Filings under the SEC's New Market Risk Disclosure Rules, No. 4, 33–45
Linsmeier, Thomas J., Elmy, Frederick J., and LeGuyader, Louis. A Review of Initial Filings under the SEC's New Market Risk Disclosure Rules, No. 4, 33–45
Lipe, Robert C. Utility Deregulation: How Does It Affect Financial Reporting?, No. 4, 107-113
Martin, Susan Work, Goldberg, Stephen R., and Godwin, Joseph H. Preparing for the Euro: What U.S. Financial Officers Need to Know, No. 4, 87–99
Merriett, Steve, Fender, Elizabeth A., and Keay, Jeff. Segment Disclosures: A How-To Guide for the New Standard, No. 1, 9–18
Munter, Paul. Accounting for Start-Up Activities, No. 3, 79–85
Munter, Paul. AcSEC Tackles Accounting for Internal-Use Software, No. 1, 29–33
Munter, Paul. Cash Flow Hedges: The New Comprehensive Income Item, No. 4, 27–32
Munter, Paul. FASB Plans for New Standards During 1998, No. 3, 135–141
Munter, Paul. FASB Prepares to Move Forward on Agenda Items, No. 4, 139-142
Munter, Paul. New Standards on Segment Reporting and Comprehensive Income, No. 1, 117–125
Munter, Paul. SEC Form 10-K Checklist—Financial Information, No. 2, 1–42
Munter, Paul. SEC Increases Disclosures About Derivatives, No. 2, 43–50
Munter, Paul. Special Report on Impairment of Long-Lived Assets, Proposal on Pension Disclosures, No. 2, 147–149
Munter, Paul. Update: How COSO Is Changing Corporate Controls and Auditor Responsibilities, No. 2, 127–136
Newell, Gale E., Langsam, Sheldon A., and Kreuze, Jerry G. Is CEO Compensation Related to Company Performance?, No. 1, 91–99
Nusbaum, Edward E., and Weiss, Judith. Costs of Software for Internal-Use SOP, No. 4, 143–149
Nusbaum, Edward E., and Weiss, Judith. Proposed Audit Statement on Management Representations and Proposed Statement of Position on Deposit

Accounting for Insurance and Reinsurance Contracts, No. 1, 127–130
Nusbaum, Edward E., and Weiss, Judith. SOP 97-2—Software Revenue Recognition, No. 2, 155–162
Nusbaum, Edward E., and Weiss, Judith. Year 2000 Guidance and Accounting for Insurance-Related Assessments, No. 3, 147–153
Pacini, Carl, and Hillison, William. A Guide for CFOs for Dealing with Fraud, No. 1, 45–56
Plunkett, Linda M., Rouse, Robert W., and Herring, Rebecca B. More Lessons in Revenue Recognition—Review of Recent SEC Enforcement Actions, No. 2, 101–108
Previts, Gary, and Rouse, Robert W. Auditor Independence and the New Independence Standards Board, No. 3, 119–123
Reinstein, Alan, and Weirich, Thomas. Disclosures: How to Comply with SEC's Proposed "Plain English" Rule, No. 1, 35–44
Reinstein, Alan, and Weirich, Thomas. Preparing for the New Reporting Season: An Overview of Recently Issued Financial Accounting Standards, No. 2, 57–67
Reither, Cheri L., and Brauchle, Gary J. FASB Issues New Standard On Reporting Comprehensive Income, No. 1, 1–8
Rouse, Robert W., and Previts, Gary. Auditor Independence and the New Independence Standards Board, No. 3, 119–123
Rouse, Robert W., and Seamons, Quinton F. MD&A: How To Use Safe Harbor to Report "Soft" Information, No. 1, 81–90
Rouse, Robert W., and Weirich, Thomas. SEC Conference Grapples with Auditor Independence and Other Issues, No. 3, 87–95
Rouse, Robert W. Changing of the Guard Continues, No. 3, 131–134
Rouse, Robert W., Herring, Rebecca B., and Plunkett, Linda M. More Lessons in Revenue Recognition—Review of Recent SEC Enforcement Actions, No. 2, 101–108
Rouse, Robert W. Looking to the Private Sector, No. 1, 113–115
Rouse, Robert W. New Appointments, End of a Saga, SAB 98, and More, No. 4, 127–130
Rouse, Robert W. The Return of Walter Scheutze, No. 2, 151–153
Rouse, Robert W. Update: Harmonizing International Accounting Standards, No. 4, 101-105
Royall, Robert L., II, and Stone, Craig. A Guide to the New FASB Statement on Derivatives and Hedging, No. 4, 1–25
Sardo, Al, and Arcady, Al. Accounting For Internal-Use Software, No. 4, 47-53
Sardo, Al, and Strauss, Norman N. Comprehensive Income: Handling the Implementation Issues, No. 3, 13–34
Seamons, Quinton F., and Rouse, Robert W. MD&A: How To Use Safe Harbor to Report "Soft" Information, No. 1, 81–90
Smith, Pamela A., and Tse, Senyo. Reporting Comprehensive Income: Does It Really Affect Stock Prices?, No. 4, 75-86
Stanwick, Peter A., and Stanwick, Sarah D. Brownfields: What the CFO Must Know About Cleaning Up These Contaminated Properties, No. 3, 67-78
Stanwick, Sarah D. and Stanwick Peter A., How to Choose the Right Environmental Accounting Software, No. 4, 65-73
Stanwick, Peter A., Stanwick, Sarah D., and Edmonds, Charles P. A Financial Officer's Guide to Understanding Wetlands Regulations, No. 2, 109–118
Stanwick, Sarah D., and Stanwick, Peter A. Brownfields: What the CFO Must Know About Cleaning Up These Contaminated Properties, No. 3, 67–78
Stanwick, Sarah D., and Stanwick, Peter A. How To Choose the Right Environmental Accounting Software, No. 4, 65–73
Stanwick, Sarah D., Edmonds, Charles P., and Stanwick, Peter A. A Financial Officer's Guide to Understanding Wetlands Regulations, No. 2, 109–118
Stanwick, Sarah D. Understanding SOP 96-1: Reporting Environmental Cleanup Liabilities, No. 1, 57–72
Stone, Craig, and Royall, Robert L., II. A Guide to the New FASB Statement on Derivatives and Hedging, No. 4, 1–25
Strauss, Norman N., and Sardo, Al. Comprehensive Income: Handling the Implementation Issues, No. 3, 13–34
Strobel, Caroline D. Corporate Tax Changes Help To Bankroll Individual Tax Breaks, No. 1, 101–104
Strobel, Caroline D. IRS Restructuring on the Front Burner, No. 4, 131-133

Strobel, Caroline D. IRS Restructuring on the Front Burner in Congress, No. 3, 143–146
Strobel, Caroline D. IRS Restructurings Appears Headed for Passage, No. 2, 137–139
Tang, Roger Y.W., and Conroy, Sue A. FAS 123: A Further Look at Corporate Disclosures on Employee Stock Options, No. 4, 115-125
Tse, Senyo, and Smith, Pamela A. Reporting Comprehensive Income: Does It Really Affect Stock Prices?, No. 4, 75–86
Weirich, Thomas, and Reinstein, Alan. Disclosures: How to Comply with SEC's Proposed "Plain English" Rule, No. 1, 35–44
Weirich, Thomas, and Reinstein, Alan. Preparing for the New Reporting Season: An Overview of Recently Issued Financial Accounting Standards, No. 2, 57–67
Weirich, Thomas, and Rouse, Robert W. SEC Conference Grapples with Auditor Independence and Other Issues, No. 3, 87–95
Weiss, Judith, and Nusbaum, Edward E. Costs of Software for Internal-Use SOP, No. 4, 143–149
Weiss, Judith, and Nusbaum, Edward E. Proposed Audit Statement on Management Representations and Proposed Statement of Position on Deposit Accounting for Insurance and Reinsurance Contracts, No. 1, 127–130
Weiss, Judith, and Nusbaum, Edward E. SOP 97-2—Software Revenue Recognition, No. 2, 155–162
Weiss, Judith, and Nusbaum, Edward E. Year 2000 Guidance and Accounting for Insurance-Related Assessments, No. 3, 147–153
Wilson, Raymond L., Hassan, Kevin P., and Akresh, Murray S. Understanding the FASB's New Pension and Postretirement Benefit Disclosures, No. 3, 1–12
Wise, Spence, and Byington, J. Ralph. Tax Consequences of Employee Termination Payments, No. 1, 73–80

AICPA

Costs of Software for Internal-Use SOP, Edward E. Nusbaum and Judith Weiss, No. 4, 143–149
Proposed Audit Statement on Management Representations and Proposed Statement of Position on Deposit Accounting for Insurance and Reinsurance Contracts, Edward E. Nusbaum and Judith Weiss, No. 1, 127–130
SOP 97-2—Software Revenue Recognition, Edward E. Nusbaum and Judith Weiss, No. 2, 155–162
Year 2000 Guidance and Accounting for Insurance-Related Assessments, Edward E. Nusbaum and Judith Weiss, No. 3, 147–153

AUDITING STANDARDS

Auditing Update: How Recent Changes May Affect Your Firm, M.G. Fennema and William Hillison, No. 3, 35–43

AUDITOR INDEPENDENCE

Auditor Independence and the New Independence Standards Board, Robert W. Rouse and Gary Previts, No. 3, 119–123
SEC Conference Grapples with Auditor Independence and Other Issues, Thomas Weirich and Robert W. Rouse, No. 3, 87–95

BROWNFIELDS

Brownfields: What the CFO Must Know About Cleaning Up These Contaminated Properties, Sarah D. Stanwick and Peter A. Stanwick, No. 3, 67–78

BUSINESS COMMUNICATIONS

Business Combinations and Intangible Assets: Is the FASB's Focus Too Narrow?, Judy K. Beckman, No. 4, 55-64

CASH FLOW

Cash Flow Hedges: The New Comprehensive Income Item, Paul Munter, No. 4, 27–32

COMPENSATION

Is CEO Compensation Related to Company Performance?, Sheldon A. Langsam, Jerry G. Kreuze, and Gale E. Newell, No. 1, 91–99

COMPREHENSIVE INCOME

Comprehensive Income: Handling the Implementation Issues, Norman N. Strauss and Al Sardo, No. 3, 13–34
FASB Issues New Standard On Reporting Comprehensive Income, Cheri L. Reither and Gary J. Brauchle, No. 1, 1–8
Reporting Comprehensive Income: Does It Really Affect Stock Prices?, Pamela A. Smith and Senyo Tse, No. 4, 75–86

CONFIDENTIALITY

Is Your Auditor Protecting Your Confidential Data?, Leslie B. Fletcher and A. Lee Gurley, III, No. 3, 125–129

DERIVATIVES

A Guide to the New FASB Statement on Derivatives and Hedging, Robert L. Royall II and Craig Stone, No. 4, 1–25

SEC Increases Disclosures About Derivatives, Paul Munter, No. 2, 43–50

DISCLOSURE

FAS 123: A Further Look at Corporate Disclosures on Employee Stock Options, Roger Y. W. Tang and Sue A. Conroy, No. 4, 115–125

Improving Disclosure Effectiveness, John Hepp, No. 3, 57–65

EMPLOYEE STOCK OPTIONS

FAS 123: A Further Look at Corporate Disclosures on Employee Stock Options, Roger Y. W. Tang and Sue A. Conroy, No. 4, 115–125

EMPLOYEE TERMINATION PAYMENTS

Tax Consequences of Employee Termination Payments, Spence Wise and J. Ralph Byington, No. 1, 73–80

ENVIRONMENTAL ACCOUNTING SOFTWARE

How to Choose the Right Environmental Accounting Software, Sarah D. Stanwick and Peter A. Stanwick, No. 4, 65-73

ENVIRONMENTAL AUDITING

ISO 14000: Environmental Auditing for the Manufacturing Sector, Sharon Campbell and J. Ralph Byington, No. 3, 107–118

ENVIRONMENTAL CLEANUP LIABILITES

Understanding SOP 96-1: Reporting Environmental Cleanup Liabilities, Sarah D. Stanwick, No. 1, 57–72

EUROPEAN UNION

Preparing for the Euro: What U.S. Financial Officers Need to Know, Stephen R. Goldberg, Joseph H. Godwin, and Susan Work Martin, No. 4, 87–99

FASB

FASB Plans for New Standards During 1998, Paul Munter, No. 3, 135–141

FASB Prepares to Move Forward on Agenda Items, Paul Munter, No. 4, 139-142

New Standards on Segment Reporting and Comprehensive Income, Paul Munter, No. 1, 117–125

Special Report on Impairment of Long-Lived Assets, Proposal on Pension Disclosures, Paul Munter, No. 2, 147–149

FASB CONSOLIDATION PROJECT

Should the FASB Abandon the Consolidation Project?, Dennis R. Beresford, No. 2, 51–54

FASB STATEMENTS

FAS 123: A Further Look at Corporate Disclosures on Employee Stock Options, Roger Y. W. Tang and Sue A. Conroy, No. 4, 115–125

FASB Issues New Standard On Reporting Comprehensive Income, Cheri L. Reither and Gary J. Brauchle, No. 1, 1–8

A Guide to the New FASB Statement on Derivatives and Hedging, Robert L. Royal II and Craig Stone, No. 4, 1–25

Preparing for the New Reporting Season: An Overview of Recently Issued Financial Accounting Standards, Thomas Weirich and Alan Reinstein, No. 2, 57–67

Present Values: A Proposed Concepts Statement, Victor H. Brown, No. 2, 79–89

FRAUD

A Guide for CFOs for Dealing with Fraud, William Hillison and Carl Pacini, No. 1, 45–56

Update: How COSO Is Changing Corporate Controls and Auditor Responsibilities, Paul Munter, No. 2, 127–136

FUTURE OF FINANCIAL REPORTNG

Recent Developments Create Serious Concerns for Financial Reporting, E. James Burton and Jeffrey L. Hamm, No. 2, 91–99

HEDGING

A Guide to the New FASB Statement on Derivatives and Hedging, Robert L. Royall II and Craig Stone, No. 4, 1–25

INDEPENDENT AUDITOR

Dealing with an Independent Auditor: What Does He Look for, and What Are His Own Risks?, J. Ralph Byington and Jo Ann Christensen, No. 2, 119–126

INTANGIBLE ASSETS

Business Combinations and Intangible Assets: Is the FASB's Focus Too Narrow?, Judy K. Beckman, No. 4, 55-64

INTERNAL-USE SOFTWARE

Accounting For Internal-Use Software, Al Sardo and Al Arcady, No. 4, 47-53

AcSEC Tackles Accounting for Internal-Use Software, Paul Munter, No. 1, 29–33

INTERNATIONAL ACCOUNTING STANDARDS

Update: Harmonizing International Accounting Standards, Robert W. Rouse, No. 4, 101–105

IRS

Corporate Tax Changes Help To Bankroll Individual Tax Breaks, Caroline D. Strobel, No. 1, 101–104

Environmental Cleanup Costs Deductible Under New Section 198, Shirley Dennis-Escoffier, No. 2, 141–145

IRS Allows Expensing of Some Underground Storage Tanks, Shirley Dennis-Escoffier, No. 4, 135–137

IRS Eases Some Travel Substantiation Requirements and Allows Higher Reimbursement Rates, Shirley Dennis-Escoffier, No. 3, 155–164

IRS Issues Guidance on Changes in Accounting Methods, Shirley Dennis-Escoffier, No. 1, 105–112

IRS Restructuring on the Front Burner, Caroline D. Strobel, No. 4, 131–133

IRS Restructuring on the Front Burner in Congress, Caroline D. Strobel, No. 3, 143–146

IRS Restructurings Appears Headed for Passage, Caroline D. Strobel, No. 2, 137–139

ISO 14000

ISO 14000: Environmental Auditing for the Manufacturing Sector, Sharon Campbell and J. Ralph Byington, No. 3, 107–118

MD&A

MD&A: How To Use Safe Harbor to Report "Soft" Information, Quinton F. Seamons and Robert W. Rouse, No. 1, 81–90

NONEMPLOYEE COMPENSATION

Accounting for Stock-Based Awards to Nonemployees, Murray S. Akresh and Kenneth E. Dakdduk, No. 3, 45–56

PENSION BENEFITS

FASB Proposes Extensive Disclosures for Pension and Postretirement Benefits, Murray S. Akresh and Kevin P. Hassan, No. 1, 19–28

Understanding the FASB's New Pension and Postretirement Benefit Disclosures, Murray S. Akresh, Raymond L. Wilson, and Kevin P. Hassan, No. 3, 1–12

POSTRETIREMENT BENEFITS

FASB Proposes Extensive Disclosures for Pension and Postretirement Benefits, Murray S. Akresh and Kevin P. Hassan, No. 1, 19–28

Understanding the FASB's New Pension and Postretirement Benefit Disclosures, Murray S. Akresh, Raymond L. Wilson, and Kevin P. Hassan, No. 3, 1–12

PRESENT VALUE

Present Values: A Proposed Concepts Statement, Victor H. Brown, No. 2, 79–89

RESTRUCTURINGS

Reviewing Restructurings: Why EITF Consensus 94-3 Strands Financial Statement Users, Jack T. Ciesielski, No. 2, 69–77

REVENUE RECOGNITION

More Lessons in Revenue Recognition—Review of Recent SEC Enforcement Actions, Linda M. Plunkett, Robert W. Rouse, and Rebecca B. Herring, No. 2, 101–108

SAFE HARBOR RULES

MD&A: How To Use Safe Harbor to Report "Soft" Information, Quinton F. Seamons and Robert W. Rouse, No. 1, 81–90

SEC

Changing of the Guard Continues, Robert W. Rouse, No. 3, 131–134

Looking to the Private Sector, Robert W. Rouse, No. 1, 113–115
New Appointments, End of a Saga, SAB 98, and More, Robert W. Rouse, No. 4, 127–130
The Return of Walter Scheutze, Robert W. Rouse, No. 2, 151–153

SEC CONFERENCE

SEC Conference Grapples with Auditor Independence and Other Issues, Thomas Weirich and Robert W. Rouse, No. 3, 87–95

SEC ENFORCEMENT

More Lessons in Revenue Recognition—Review of Recent SEC Enforcement Actions, Linda M. Plunkett, Robert W. Rouse, and Rebecca B. Herring, No. 2, 101–108

SEC FORM 10-K

SEC Form 10-K Checklist—Financial Information, Paul Munter, No. 2, 1–42

SEC INITIAL FILINGS

A Review of Initial Filings under the SEC's New Market Risk Disclosure Rules, Frederick J. Elmy, Louis P. LeGuyader, and Thomas J. Linsmeier, No. 4, 33-45

SEC RULES

Disclosures: How to Comply with SEC's Proposed "Plain English" Rule, Thomas Weirich and Alan Reinstein, No. 1, 35–44

SEGMENT DISCLOSURES

Segment Disclosures: A How-To Guide for the New Standard, Elizabeth A. Fender, Jeff Keay, and Steve Merriett, No. 1, 9–18

SOFTWARE REVENUE RECOGNITION

Software Revenue Recognition: A New Paradigm That May Affect Other Industries, H. John Dirks, No. 3, 97–105

START-UP ACTIVITIES

Accounting for Start-Up Activities, Paul Munter, No. 3, 79–85

STOCK-BASED AWARDS

Accounting for Stock-Based Awards to Nonemployees, Murray S. Akresh and Kenneth E. Dakdduk, No. 3, 45–56

UTILITY DEREGULATION

Utility Deregulation: How Does It Affect Financial Reporting?, Robert C. Lipe, No. 4, 107-113

WETLANDS REGULATIONS

A Financial Officer's Guide to Understanding Wetlands Regulations, Sarah D. Stanwick, Charles P. Edmonds, and Peter A. Stanwick, No. 2, 109–118